Internal Revenue Service
District
Director

Department of the Treasury
P.O. Box 2900
Sacramento, CA 95812-2900

Aug 20, 1992

Frank W. and Lorna D. Stamos
1115 S. Church Street
Lodi, CA 95240

Dear Mr. and Mrs. Stamos:

This is in response to your Freedom of Information Act request dated August 5, 1992. It was received in our office on August 7, 1992.

There are no documents responsive to your request. As stated in our letter dated July 22, 1991 (copy enclosed), no returns were prepared by the Secretary or his delegate for you for tax periods 1981 through 1986. The assessments were made under the provisions of 26 U.S. Code Sections 6211, 6212, and 6213.

If you have any further questions pertaining to this letter, you may contact

me at 916-978-4074.

Sincerely,

/s/
Duane Jones
Disclosure Officer

Enclosure

Form 1937-A (Rev. 6-80) (Carbon Attached Version of Form 1937)

*U.S. GOVERNMENT PRINTING OFFICE 1983-419-604

Frank W. Stamos
1115 S. Church Street
Lodi, CA 95240

S. Duncan
(916) 978-4074
E:D:F-91-1320
22 Jul 1991

Dear Mr. Stamos:

This is in response to your Freedom of Information Act request dated July 9, 1991, and received in our office on July 11, 1991. A search of the Sacramento District delegation orders has not located any document that authorizes officers of the Examination Division to prepare and execute form 1040 tax returns for tax class 2 purposes, which are not fiduciary or partnership returns, under the authority of 26 U.S.C. 6020(b). The adjustments to your

1981 through 1986 tax years were made under the authority granted the Internal Revenue Service in code sections 6211, 6212 and 6213.

Should there be any questions pertaining to this letter, please refer to the person and number indicated above.

Sincerely,

/s/
Duane Jones
Disclosure Officer

Internal Revenue Service
District
Director

Department of the Treasury
P.O. Box 2900
Sacramento, CA 95812-2900

15 AUG 1989

Mr. Frank W. Stamos
1115 S. Church Street
Lodi, CA 95240

Dear Mr. Stamos:

I am responding to your letters dated July 18 and August 9, 1989.

I refer you again to my reply dated February 16, 1989 (copy enclosed). The so-called "Substitutes for Returns" that you are referring to are not returns prepared pursuant to 26 U.S.C. Section 6020(b). They are Forms 1040 partially prepared, but not executed for the purpose of processing at the Internal Revenue Service Center.

The statutory provisions for determining a tax liability, as in your situation, is Internal Revenue Code Section 7602. (I

apologize for incorrectly citing sections 6211 and 6212 in my previous letter.) A copy of Delegation Order No. 4 (Rev.19), pertaining to the redelegation of authority to determine tax liabilities and certain other acts, is enclosed.

Sincerely,

/s/
Duane Jones
Disclosure Officer

Enclosure

UNITED STATES TAX COURT
PUBLIC FILES SECTION, ROOM G-24
400 SECOND STREET, N.W.
WASHINGTON, D.C. 20217

AUGUST 20, 1992

FRANK STAMOS
1115 S. CHURCH STREET
Lodi, CA 95240

CONTROL NO : 920820983

(209) 334-5724

RE: Copywork in Docket No(s):
5621-89 & 5622-89
Document(s) Requested:
Copies of tax returns respondent submitted

The copywork request received in the above docket number(s) cannot be filled for the following reason(s):

The documents requested in your letter of August 10, 1992, are not part of the official record in these cases.

If there are any questions or problems, please call the copywork office at (202) 376-2906.

Very truly yours,

/s/
Ruth M. Davis
Assistant Deputy Clerk
Public Files Section